

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326

SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver For the Period from 3/1/2009 to 3/31/2009

April 14, 2009

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dick Atcheson	1.30	325.00
	250.00/hr	
Dwaine A. Butler	0.40	44.00
	110.00/hr	
Fred Tulley	4.60	690.00
	150.00/hr	
Julie N. Hentosz, CFE	0.20	22.00
	110.00/hr	
Kathryn A. Malek, PHR	0.80	136.00
	170.00/hr	
Mark C. King, CTP, CCE	22.10	5,525.00
	250.00/hr	
Richard F. Hunter, CFE	0.80	168.00
	210.00/hr	
Robert E. Meehan, CPA	1.50	375.00
	250.00/hr	
Scott S. Askue, CIRA	74.40	20,460.00
	275.00/hr	
Shuwanda Y. Sloane, CFE	145.60	18,928.00
	130.00/hr	
For professional services rendered	251.70	\$46,673.00

Additional Charges :

Copying Cost	30.30
Document Storage	455.00
Expense Reports	2.05
Fax	11.00
Federal Express	32.60
Lexis	8.07
Miscellaneous	40.00
Postage	47.32
Total costs	\$626.34

Total amount of this bill

\$47,299.34

CCE - Certified Computer Examiner
CFE - Certified Fraud Examiner
CIRA - Certified Insolvency and Restructuring Advisor

CPA - Certified Public Accountant
CTP - Certified Turnaround Professional
PHR - Professional in Human Resources

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For the Period from 3/1/2009 to 3/31/2009

April 14, 2009

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	0.20	22.00
Asset Disposition	0.40	44.00
Case Administration	0.70	185.00
Claims Administration & Objections	174.50	32,719.50
Data Analysis	22.40	5,568.00
Employee Benefits / Pensions	0.20	55.00
Fee / Employment Applications	1.40	385.00
Investor Communications and Reporting	44.70	5,840.00
Litigation Consulting	2.80	770.00
Tax Issues	4.40	1,084.50
For professional services rendered	251.70	\$46,673.00

Additional Charges :

Copying Cost	30.30
Document Storage	455.00
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For the Period from 3/1/2009 to 3/31/2009

April 14, 2009

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>			
3/12/2009 JNH	Reviewed and reconciled bank statement and documents for February 2009.	0.20 110.00/hr	22.00
	Subtotal	0.20	22.00
<u>Asset Disposition</u>			
3/10/2009 DAB	Telephone calls to and from Mac McElroy regarding his interest in the computer monitors.	0.20 110.00/hr	22.00
3/25/2009 DAB	Telephone calls to and from Mac McElroy regarding meeting at the warehouse to review the computer monitors. Discussed same with Mark King.	0.20 110.00/hr	22.00
	Subtotal	0.40	44.00
<u>Case Administration</u>			
3/9/2009 SSA	Telephone call from Ralph Freeman regarding case issues.	0.20 275.00/hr	55.00
3/13/2009 DA	Prepared Georgia secretary of state renewal for Travis Correll & Co.	0.30 250.00/hr	75.00
3/27/2009 SSA	Reviewed correspondences and forwarded or responded as necessary.	0.20 275.00/hr	55.00
	Subtotal	0.70	185.00
<u>Claims Administration & Objections</u>			
3/2/2009 SYS	Reviewed submitted investor claim forms and prepared Declarations to be forwarded to same as necessary.	3.00 130.00/hr	390.00
SSA	Formatted claims data for claim determination notices.	2.10 275.00/hr	577.50
SSA	Formatted claims data for claim determination notices.	2.50 275.00/hr	687.50
SSA	Drafted email to David Dantzler regarding [REDACTED]	0.20 275.00/hr	55.00

			<u>Hrs/Rate</u>	<u>Amount</u>
3/3/2009	SYS	Reviewed allowed claims report and prepared	3.00	390.00
		Declarations to be forwarded to investors as necessary.	130.00/hr	
	SSA	Drafted email to Scott Baker regarding status of Dwight	0.20	55.00
		Johnson investors.	275.00/hr	
	SSA	Analyzed defendant records for remaining unresolved	1.00	275.00
		claims.	275.00/hr	
3/4/2009	SSA	Prepared various queries to test final claim date for	3.30	907.50
		claim determination notice. Updated as necessary.	275.00/hr	
	SSA	Continued reviewed of claims data for claim	2.10	577.50
		determination notice. Formatted and adjusted as	275.00/hr	
		necessary.		
	SSA	Drafted email to and reviewed email from Scott Baker	0.10	27.50
		regarding status of contact information for Dwight	275.00/hr	
		Johnson investors.		
	SSA	Telephone call from Bill Arnold. Updated claim	0.20	55.00
		determination notice.	275.00/hr	
	SYS	Continued to review and organized returned investor	2.20	286.00
		Declarations and updated the investor database with	130.00/hr	
		information regarding same.		
	SYS	Reviewed and processed returned investor Declarations	2.40	312.00
		and updated the investor database regarding same.	130.00/hr	
	SYS	Reviewed submitted non-investor claim forms in order to	2.00	260.00
		calculate allowed claim amounts for same.	130.00/hr	
3/5/2009	FT	Organized claims into the appropriate categories.	2.90	435.00
			150.00/hr	
	SYS	Reviewed returned Declarations and updated the	3.00	390.00
		investor database as necessary.	130.00/hr	
	SYS	Reviewed submitted non-investor claim forms in order to	0.70	91.00
		calculate allowed claim amounts for same.	130.00/hr	
	SYS	Reviewed voice mail messages from investors and	0.50	65.00
		followed up with same as necessary.	130.00/hr	
	SYS	Telephone calls to investors where sub-investors have	0.50	65.00
		not returned previously forwarded Declarations and	130.00/hr	
		followed up as necessary.		
	SYS	Continued to review submitted investor claim forms and	3.00	390.00
		prepared Declarations to be forwarded with Claim	130.00/hr	
		Determination notices as necessary.		
	SSA	Telephone call from Clark Will regarding [REDACTED]	0.20	55.00
		[REDACTED]	275.00/hr	
	SSA	Performed data merge for mailing of claim determination	3.00	825.00
		notices. Updated letter. Finalized mailing issues.	275.00/hr	
	SSA	Reviewed transactions involving the Bransons and	0.60	165.00
		drafted email to Clark Will regarding [REDACTED]	275.00/hr	
3/6/2009	SYS	Continued to review submitted investor claim forms and	2.50	325.00
		prepared Declarations to be forwarded with Claim	130.00/hr	
		Determination notices as necessary.		
	SYS	Reviewed submitted investor claim forms and prepared	2.70	351.00
		Declarations to be forwarded to investors as well.	130.00/hr	
	SYS	Continued to review submitted investor claim forms and	2.70	351.00
		prepared Declarations to be forwarded with Claim	130.00/hr	
		Determination notices as necessary.		
	SSA	Prepared data for 1474 claim determination notices.	3.20	880.00
		Extracted select notices as appropriate. Telephone call	275.00/hr	
		to mailing house regarding same.		
	SSA	Reviewed claimants names for duplicate claims.	0.70	192.50
			275.00/hr	

			<u>Hrs/Rate</u>	<u>Amount</u>
3/6/2009	SSA	Prepared report of claim treatment. Drafted email to Clark Will and Ralph Freeman regarding [REDACTED]	0.40 275.00/hr	110.00
3/9/2009	SYS	Reviewed returned investor Declarations and prepared a report prior to forwarding Claim Determination notices.	2.00 130.00/hr	260.00
	SYS	Reviewed claim files to ensure that Declarations have been prepared prior to the release of Claims Determination notices.	2.00 130.00/hr	260.00
	SSA	Continued preparation of special situation claim determination notices.	1.60 275.00/hr	440.00
	SYS	Reviewed and prepared Claim Determination notices for mailing.	1.50 130.00/hr	195.00
	SSA	Prepared claim determination notice which require special treatment.	1.50 275.00/hr	412.50
3/10/2009	SSA	Drafted email to Clark Will regarding [REDACTED]	0.30 275.00/hr	82.50
	SSA	Prepared claim determination notices relating to same.	0.10 275.00/hr	27.50
	SYS	Drafted email to Scott Baker regarding status of addresses for Dwight Johnson investors.	0.10 275.00/hr	27.50
	SYS	Reviewed email and voice mail messages from investors inquiring about the status of Claim Determination notices and followed up as necessary.	0.50 130.00/hr	65.00
	FT	Prepared claim determination notices to send to investors.	1.70 150.00/hr	255.00
	SYS	Reviewed and prepared investor Declarations and Claim Determination for mailing.	3.00 130.00/hr	390.00
3/11/2009	SYS	Reviewed and prepared Claim Determination notices for mailing.	3.00 130.00/hr	390.00
	SYS	Reviewed and organized submitted investor files.	0.70 130.00/hr	91.00
	SYS	Reviewed and organized submitted investor files.	0.50 130.00/hr	65.00
3/12/2009	MCK	Reviewed and responded to emails regarding Midkiff claims.	0.20 250.00/hr	50.00
	SYS	Reviewed voice mail messages from investors inquiring about the status of Claim Determination notices and followed up as necessary.	0.50 130.00/hr	65.00
	SSA	Verified investor data on claim determination notices.	1.20 275.00/hr	330.00
	SYS	Reviewed and organized additional documents forwarded from investors necessary.	1.50 130.00/hr	195.00
	SYS	Reviewed returned investor Declarations and organize same as necessary.	0.50 130.00/hr	65.00
	SSA	Traveled to and from Troutman Sanders for meeting with Bill Arnold regarding [REDACTED]	2.00 275.00/hr	550.00
3/13/2009	SSA	Prepared report of investors claims for further data verification.	0.40 275.00/hr	110.00
	SSA	Reviewed non-investor claims and drafted objections or allowance comments for same.	2.10 275.00/hr	577.50
	SSA	Prepared claim determination notice for non-investor claim forms.	1.50 275.00/hr	412.50
	SYS	Reviewed voice mail messages from investors in response to recently forwarded Claims Determination notices and followed up with same as necessary.	0.90 130.00/hr	117.00
	KAM	Researched payment to A-1 Mini Storage for Scott Askue.	0.20 170.00/hr	34.00
	SYS	Reviewed email messages regarding the receipt of Claims Determination notices and followed up as necessary regarding same.	0.20 130.00/hr	26.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/13/2009	SSA Telephone call from Bill Arnold regarding [REDACTED]	0.10 275.00/hr	27.50
	SYS Reviewed and organized additional documents previously forwarded from investors to complete submitted claims as necessary.	1.20 130.00/hr	156.00
3/16/2009	SSA Reviewed email in response to claims determination notice. Researched issues and discussed same with Shuwanda Sloane.	0.40 275.00/hr	110.00
	SSA Prepared non-investor claim forms for notification.	1.80 275.00/hr	495.00
	MCK Telephone call from investor Mike Wright regarding claim form and payment.	0.30 250.00/hr	75.00
3/17/2009	SYS Reviewed and prepared revised claim analysis for mailing as requested by various investors.	0.70 130.00/hr	91.00
	SSA Researched various claim issues in response to determination mailing.	1.60 275.00/hr	440.00
3/18/2009	SYS Reviewed and prepared revised Claim Determination notices for mailing and copies of previously submitted claim forms as requested by various investors.	0.50 130.00/hr	65.00
	SSA Reviewed details of claim filed by receiver for J&J. Reconciled to defendants records.	1.60 275.00/hr	440.00
	SSA Prepared updated claim determination notices.	0.70 275.00/hr	192.50
	SSA Drafted email to Clark Will regarding [REDACTED]	0.30 275.00/hr	82.50
	[REDACTED] Telephone call from Ralph Freeman regarding same.		
	SSA Telephone call to Bill Arnold regarding [REDACTED]	0.20 275.00/hr	55.00
	SSA Reviewed and reconciled claim filed by the Receiver for Megafund.	1.00 275.00/hr	275.00
3/19/2009	SYS Reviewed returned Claims Determination notices and researched Lexis to obtain accurate mailing addresses to resend same and updated the investor database as necessary.	0.70 130.00/hr	91.00
	SSA Met with Bill Arnold regarding [REDACTED]	0.20 275.00/hr	55.00
	SYS Continued to review returned investor declarations, updated the investor database and forwarded claims analysis to investors are requested.	2.50 130.00/hr	325.00
3/20/2009	SYS Reviewed Claim Determination notices returned for inaccurate mailing addresses and researched Lexis as necessary to obtain current mailing addresses to resend same.	0.70 130.00/hr	91.00
	SYS Continued to review voice mail messages, organize and record the return of forwarded investor declarations, and forwarded claims analysis and other related documents to investors are requested.	3.00 130.00/hr	390.00
3/23/2009	SYS Reviewed returned Claim Determination notices, investor declarations and researched Lexis for updated mailing addresses and resent same as necessary.	3.00 130.00/hr	390.00
	SYS Continued to review returned Claim Determination notices, researched Lexis for updated mailing addresses and resent same as necessary.	0.90 130.00/hr	117.00
	SYS Continued to review returned Claim Determination notices, researched Lexis for updated mailing addresses and reviewed and forwarded claim analysis to send to various investors as requested.	1.00 130.00/hr	130.00

			<u>Hrs/Rate</u>	<u>Amount</u>
3/23/2009	SSA	Drafted email to Ralph Freeman regarding Dwight Johnson investors. Formatted and prepared report of investors.	1.00 275.00/hr	275.00
	SSA	Reviewed information and drafted email to Bill Arnold regarding [REDACTED]	0.30 275.00/hr	82.50
	SSA	Reviewed transactions between defendants and Megafund. Prepared analysis of same.	1.20 275.00/hr	330.00
	SSA	Researched for information in response to inquiries from investors. Prepared spreadsheets of transactions.	1.20 275.00/hr	330.00
3/24/2009	SSA	Telephone call to Mark Weisbart regarding Lionheart Energy bankruptcy case. Drafted email to same.	0.30 275.00/hr	82.50
	SYS	Reviewed returned Claim Determination notices due to inaccurate mailing addresses, researched Lexis to obtain current mailing addresses to resend same and update the investor database with current information as necessary.	1.80 130.00/hr	234.00
	SYS	Reviewed returned declarations, Disputed Claim forms and other documents forwarded from investors and resolved issues as necessary.	2.50 130.00/hr	325.00
	SYS	Continued to review returned Claim Determination notices due to inaccurate mailing addresses, researched Lexis to obtain current mailing addresses to resend same and updated the investor database with current information as necessary.	2.20 130.00/hr	286.00
	SSA	Continued review of claim disputes and preparation of updated determination notices.	1.60 275.00/hr	440.00
	SSA	Reviewed disputes and other claim issues. Researched for information on same. Prepared analyses in response.	3.00 275.00/hr	825.00
	SSA	Researched for information regarding Rio Grande and Lionheart as it relates to their filed claims. Drafted email to Bill Arnold regarding [REDACTED]	0.80 275.00/hr	220.00
3/25/2009	SSA	Prepared claim determination notice for Idaho Department of Commerce.	0.30 275.00/hr	82.50
	SYS	Continued to review returned declarations, change of address requests, resolved submitted disputed claims, reviewed forwarded accounting records and updated the investor database as necessary.	2.80 130.00/hr	364.00
	SSA	Prepared updated claim determination notices.	0.60 275.00/hr	165.00
	SYS	Reviewed returned investor declarations, disputed claim forms and requested accounting information and resolved issues and updated the investor as necessary and prepared revised Claim Determination notices for mailing.	2.00 130.00/hr	260.00
	SYS	Telephone calls to and from investors in response to recently forwarded Claim Determination notices and followed up with same as necessary.	0.90 130.00/hr	117.00
	SSA	Reviewed dispute by the Tolberts. Reviewed file and prepared documents in response to dispute.	0.80 275.00/hr	220.00
	SSA	Reviewed and formatted data for D'Angelo investors.	0.40 275.00/hr	110.00
	SSA	Researched payments to and received from Mike Wixom.	0.50 275.00/hr	137.50
	SSA	Researched claims dispute issues.	2.00 275.00/hr	550.00

			<u>Hrs/Rate</u>	<u>Amount</u>
3/25/2009	SYS	Reviewed Claim Determination notices returned due to inaccurate mailing addresses, researched Lexis to obtain current mailing addresses in order to resend same and updated the investor database as necessary.	1.30 130.00/hr	169.00
3/26/2009	SYS	Telephone calls to and from investors in response to recently forwarded Claim Determination notices and followed up with same as necessary.	1.00 130.00/hr	130.00
	SYS	Reviewed returned investor declarations, disputed claim forms, requested accounting information and prepared revised Claim Determination notices for mailing and updated the investor as necessary.	2.90 130.00/hr	377.00
	SYS	Continued to review returned declarations, change of address requests, resolved submitted disputed claims, reviewed forwarded accounting records and updated the investor database as necessary.	3.00 130.00/hr	390.00
	SSA	Reviewed emails from Bill Arnold regarding [REDACTED] Telephone call to Victoria with the NJ Securities bureau. Reviewed emails regarding same.	1.00 275.00/hr	275.00
	SSA	Reviewed issues with claim disputes and issues. Prepared updated claim determination letters as necessary.	2.00 275.00/hr	550.00
	SYS	Reviewed voice mail messages from various investors in response to the receipt of Claim Determination notices and followed up with same as necessary.	0.70 130.00/hr	91.00
	SSA	Prepared updated claim determination notice for Todd Murphy and drafted email to same.	0.40 275.00/hr	110.00
	SSA	Reviewed issues with claim disputes and issues. Prepared updated claim determination letters as necessary.	2.00 275.00/hr	550.00
	SYS	Prepared listing of reprints for previously forwarded Claims Determination notices and forwarded same to Scott Askue as necessary.	0.40 130.00/hr	52.00
3/27/2009	SSA	Reviewed dispute filed by Mike Wixon. Researched for information on same.	1.80 275.00/hr	495.00
	SYS	Reviewed returned investor declarations, disputed claim forms, requested accounting information and prepared revised Claim Determination notices for mailing and updated the investor as necessary.	2.90 130.00/hr	377.00
	SYS	Prepared listing of reprints for previously forwarded Claims Determination notices and forwarded same to Scott Askue as necessary.	0.30 130.00/hr	39.00
	SYS	Continued to review returned declarations, change of address requests, resolved submitted disputed claims, reviewed forwarded accounting records, resent returned and revised Claim Determination notices and updated the investor database as necessary.	3.00 130.00/hr	390.00
	SYS	Reviewed voice mail messages from investors regarding the receipt of their Claim Determination notices and followed up with same as necessary.	0.60 130.00/hr	78.00
	SYS	Continued to review returned declarations, change of address requests, resolved submitted disputed claims, reviewed forwarded accounting records, resent returned and revised Claim Determination notices and updated the investor database as necessary.	1.50 130.00/hr	195.00
	SSA	Reviewed and addressed various claim issues and responses to the claim determination notices throughout the day.	1.00 275.00/hr	275.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/30/2009	SYS Continued to review returned declarations, change of address requests, resolved submitted disputed claims, reviewed forwarded accounting records, resent returned and revised Claim Determination notices and updated the investor database as necessary.	2.00 130.00/hr	260.00
	SYS Reviewed returned investor declarations, disputed claim forms, requested accounting information and prepared revised Claim Determination notices for mailing and updated the investor as necessary.	2.60 130.00/hr	338.00
	SSA Researched claim issue in response to claim determination notices.	1.00 275.00/hr	275.00
	SSA Drafted letter to investors through Dwight Johnson. Drafted email to Ralph Freeman regarding same.	0.60 275.00/hr	165.00
	SSA Telephone call to Tom Haas regarding Rio Grande investors. Drafted email to same. Telephone call to Bill Arnold regarding [REDACTED] Prepared report of investors.	1.00 275.00/hr	275.00
	SSA Prepared updated determination notices.	0.50 275.00/hr	137.50
3/31/2009	SSA Drafted emails to and reviewed emails from Peter Theisen regarding Rio Grande. Telephone call to Bill Arnold regarding [REDACTED] Prepared report of investors.	1.20 275.00/hr	330.00
	SYS Continued to review returned investor declarations, disputed claim forms, requested accounting information and prepared revised Claim Determination notices for mailing and updated the investor as necessary.	2.50 130.00/hr	325.00
	SYS Reviewed returned investor declarations and other requested documents and organized same as necessary.	2.00 130.00/hr	260.00
	SSA Prepared updated claim determination notices. Reviewed files in response to claim determination notices. Discussed case issues with Shuwanda Sloane.	3.20 275.00/hr	880.00
	SYS Reviewed returned investor declarations, disputed claim forms, requested accounting information and prepared revised Claim Determination notices for mailing and updated the investor as necessary.	3.00 130.00/hr	390.00
	Subtotal	174.50	32,719.50

Data Analysis

3/16/2009	MCK Reviewed and examined forensic data recovered from Robbie Gowdey and associated parties. Identified, indexed and bookmarked relevant files for further review by counsel. Telephone call to Clark Will to discuss [REDACTED]	4.20 250.00/hr	1,050.00
3/17/2009	RFH Telephone calls to and from Mark King regarding review of hard drives from TNT, Robbie Gowdey and Dwight Johnson. Reviewed computer drives located in the Receiver's office. Had certain drives forwarded to Mr. King. Reviewed and responded to emails from Mr. King regarding same.	0.80 210.00/hr	168.00
	MCK Reviewed and examined data recovered for relevant items requested by counsel. Telephone call to Scott Askue to discuss investigation and related matters. Identified, indexed, extracted and bookmarked file items for further review.	3.70 250.00/hr	925.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/17/2009	MCK Reviewed and responded to emails regarding data recovery. Telephone calls to and from Richard Hunter regarding additional drive images for examination. Continued to examine forensic data recovered for additional file items.	1.40 250.00/hr	350.00
3/18/2009	MCK Performed additional file and data extraction and analysis on Robbie Gowdey's drive for further examination. Monitored application while processing.	2.30 250.00/hr	575.00
3/19/2009	MCK Performed additional file, indexing, data extraction and analysis on Gowdey drive for further examination.	1.70 250.00/hr	425.00
3/20/2009	MCK Performed further analysis on forensic data recovered from first Gowdey drive for additional file items. Monitored process for extraction of data.	1.80 250.00/hr	450.00
3/21/2009	MCK Prepared additional Gowdey drives for forensic analysis. Mounted forensic image using software for further review and investigation.	2.30 250.00/hr	575.00
3/23/2009	MCK Reviewed and examined forensic data recovered from additional drives. Indexed, identified and bookmarked relevant items. Researched documents and records regarding case and additional items for research.	1.90 250.00/hr	475.00
3/25/2009	MCK Researched and examined forensic data recovered from additional Gowdey drives. Identified, indexed and bookmarked relevant files for further review by counsel.	2.30 250.00/hr	575.00
	Subtotal	22.40	5,568.00
<u>Employee Benefits / Pensions</u>			
3/16/2009	SSA Drafted email to Kathy Malek regarding unemployment taxes owed for Idaho.	0.20 275.00/hr	55.00
	Subtotal	0.20	55.00
<u>Fee / Employment Applications</u>			
3/10/2009	SSA Reviewed and edited fee invoice for March 2009.	1.00 275.00/hr	275.00
3/27/2009	SSA Prepared fee application for posting on Receiver's website.	0.40 275.00/hr	110.00
	Subtotal	1.40	385.00
<u>Investor Communications and Reporting</u>			
3/4/2009	SYS Telephone calls from several investors inquiring about the status of Claims Determination notices and followed up as necessary.	0.50 130.00/hr	65.00
	SYS Telephone calls from several investors inquiring about the status of Claims Determination notices and followed up as necessary.	0.50 130.00/hr	65.00
3/5/2009	SYS Reviewed emails from investors and followed up with same.	0.30 130.00/hr	39.00
	SYS Reviewed change address requests from investors and updated the investor database as necessary.	0.20 130.00/hr	26.00
3/6/2009	SYS Reviewed voice mail messages from investors inquiring about the status of forwarding Claims Determination notices and followed up as necessary.	0.50 130.00/hr	65.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/11/2009	SYS Reviewed voice mail messages from investors inquiring about the status of Claim Determination notices and followed up as necessary.	0.40 130.00/hr	52.00
3/12/2009	SYS Continued to review voice and email messages from several investors and followed up as necessary.	0.50 130.00/hr	65.00
	SYS Telephone calls from investors in response to recently forwarded Claims Determination notices and reviewed submitted claim documents and followed up with same.	1.20 130.00/hr	156.00
3/13/2009	SYS Continued to review voice mail messages from investors in response to forwarded Claim Determination notices and followed up with same as necessary.	0.80 130.00/hr	104.00
	SYS Telephone calls from several investors in response to recently forwarded Claim Determination notices and followed up as necessary.	1.40 130.00/hr	182.00
	SYS Telephone calls to and from several investors regarding the receipt of forwarded Claims Determination notices and reviewed funds tracing database as necessary in order to forward same to investors as requested.	0.70 130.00/hr	91.00
3/16/2009	SYS Telephone calls to and from investors in response to recently forwarded Claim Determination notices and reviewed funds tracing database to obtain additional information for same as necessary.	2.00 130.00/hr	260.00
	SYS Reviewed 20 voicemail messages from investors, updated contact information and forwarded copies of claims analysis as requested in response to the receipt of Claims Determination notices.	2.50 130.00/hr	325.00
	SYS Continued to review voice and email messages from investors regarding the receipt of Claims Determination notices and reviewed previously prepared claims analysis as well.	1.50 130.00/hr	195.00
	SYS Telephone calls to and from several investors regarding the receipt of their Claim Determination notices and reviewed and forwarded claims analysis to same as requested.	2.50 130.00/hr	325.00
3/17/2009	SYS Continued to review voice mail messages from investors in response to receipt of Claim Determination notices and researched funds tracing database for additional accounting information and forwarded same as requested.	2.00 130.00/hr	260.00
	SYS Continued to review and forward claims analysis and other accounting documents to investors as requested in response to recently received Claim Determination notices.	2.10 130.00/hr	273.00
	SYS Telephone calls to and from several investors regarding the receipt of their Claim Determination notices and reviewed and forwarded claims analysis and other accounting documents to same as requested.	3.00 130.00/hr	390.00
3/18/2009	SYS Continued to review voice mail messages from investors regarding the receipt of their Claim Determination notices and reviewed and forwarded claims analysis and other accounting documents to same as requested.	1.60 130.00/hr	208.00
	SYS Telephone calls to and from several investors regarding the receipt of their Claim Determination notices and reviewed and forwarded claims analysis and other accounting documents to same as requested.	2.50 130.00/hr	325.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/18/2009	SYS Telephone calls to and from several investors regarding the receipt of their Claim Determination notices and reviewed and forwarded claims analysis and other accounting documents to same as requested.	3.00 130.00/hr	390.00
3/19/2009	SYS Reviewed emails and voice mail messages from investors inquiring about the Claims Determination notices and followed up with same as necessary by forwarding copies of claims analysis as requested and reviewed returned declarations and updated the investor database as well.	3.00 130.00/hr	390.00
3/20/2009	SYS Reviewed emails and voice mail messages from investors inquiring about the Claims Determination notices and followed up with same as necessary by forwarding copies of claims analysis as requested and reviewed returned declarations and updated the investor database as well.	3.00 130.00/hr	390.00
3/23/2009	SYS Reviewed voice mail messages from investors in response to forwarded Claims Determination notices and followed up as necessary.	1.10 130.00/hr	143.00
	SYS Reviewed voice mail messages from investors regarding the receipt of Claim Determination notices and followed up with same as necessary.	1.20 130.00/hr	156.00
	SYS Telephone calls to and from several investors in response to the receipt of Claim Determination notices and followed up as necessary.	0.50 130.00/hr	65.00
3/24/2009	SYS Telephone calls from several investors in response to forwarded Claim Determination notices and followed up as necessary.	1.00 130.00/hr	130.00
	SYS Telephone calls to and from several investors in response to forwarded Claim Determination notices and followed up as necessary regarding various claims related issues.	0.80 130.00/hr	104.00
3/25/2009	SSA Telephone call from Todd Murphy regarding his claim determination letter.	0.20 275.00/hr	55.00
	SYS Telephone calls to and from investors in response to recently forwarded Claim Determination notices and followed up with same as necessary.	1.00 130.00/hr	130.00
3/30/2009	SYS Telephone calls from investors in response to the receipt of Claim Determination notices and followed up with same as necessary.	1.20 130.00/hr	156.00
	SYS Telephone calls to and from several investors inquiring about the status of distributions and followed up with same as necessary.	1.00 130.00/hr	130.00
	SYS Reviewed voice mail messages from investors in response to the receipt of Claim Determination notices and followed up with same as necessary.	0.50 130.00/hr	65.00
3/31/2009	SYS Reviewed voice mail messages from investors in response to the receipt of Claim Determination notices and followed up with same as necessary.	0.50 130.00/hr	65.00
Subtotal		44.70	5,840.00

Litigation Consulting

3/2/2009	SSA Telephone call from Bill Arnold regarding [REDACTED]	0.30 275.00/hr	82.50
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		<u>Hrs/Rate</u>	<u>Amount</u>
3/4/2009	SSA Telephone call from Rich Douglas regarding Sentinel Partners litigation.	0.60 275.00/hr	165.00
3/5/2009	SSA Telephone call from Bill Arnold regarding [REDACTED] Funding litigation. Reviewed documents and emails relating to same. Drafted email to the Receiver regarding issues with same.	1.00 275.00/hr	275.00
3/10/2009	SSA Telephone call from Rich Douglas regarding Sentinel litigation. Reviewed pleadings from Sentinel bankruptcy case. Telephone call to Bill Arnold regarding [REDACTED]	0.50 275.00/hr	137.50
	SSA Telephone call from Rich Douglas regarding bankruptcy status and status of Bank of America litigation.	0.40 275.00/hr	110.00
	Subtotal	2.80	770.00

Tax Issues

3/13/2009	KAM Researched payment to Idaho State Tax commission.	0.20 170.00/hr	34.00
3/16/2009	DA Prepared 2009 Annual Reports for Travis Correll & Company, Inc and Net Worth Group.	1.00 250.00/hr	250.00
3/23/2009	SSA Researched entities required for tax determination. Drafted email to Dick Atchison regarding same.	0.30 275.00/hr	82.50
3/24/2009	REM Reviewed tax status of case. Discussed issues with Dick Atchison regarding same.	1.50 250.00/hr	375.00
	SSA Telephone call from Kenneth E. Patch of the IRS regarding document request.	0.20 275.00/hr	55.00
	KAM Discussed preparation of 2008 tax returns with Dick Atchison and Bob Meehan. Prepared cash analyses for 10 entities for 2008 per request of Dick Atchison.	0.40 170.00/hr	68.00
3/25/2009	SSA Researched for tax id number for KT Real Estate Group for sale of condo. Drafted email to Michael Clark regarding same.	0.30 275.00/hr	82.50
	SSA Researched for responsive information and drafted letter to Kenneth Patch of the IRS regarding requested documentation.	0.50 275.00/hr	137.50
	Subtotal	4.40	1,084.50

For professional services rendered

251.70	\$46,673.00
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Additional Charges :

Expenses

3/10/2009	Website maintenance and update	40.00
3/12/2009	FedEx to Neulan Midkiff 2/24/09	17.51
	FedEx to Quilling Selander Cummiskey 2/26/09	15.09
3/13/2009	Lexis Nexis charges for period ended 2/28/09	8.07
3/31/2009	Expense Report - Scott Askue week ended 3/27/09	2.05
	Photocopies: \$2.05	
	Copying cost for March 2009. [202 Copies at \$0.15 per copy].	30.30
	Fax charges for March 2009.	11.00
	Postage charges for March 2009.	47.32
	Document storage/Document Depository per court order - March 2009	455.00

	<u>Amount</u>
Subtotal	626.34
Total costs	<u>\$626.34</u>
Total amount of this bill	<u>\$47,299.34</u>